Vietnam Tariff Intelligence

Detalle del SA 1504.20.90

Código SA	1504.20.90
Descripción	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified / - Fats and oils and their fractions, of fish, other than liver oils: / - - Other
Unidad	kg
Generado	05/11/2026 03:51:33
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/15042090/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1883
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N1883
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1883
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
EVFTA	0,6	0,6%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0,6%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1873
ATIGA	2022	2022	0	AT!E1846
ATIGA	2023	2023	0	AT!F1846
ATIGA	2024	2024	0	AT!G1846
ATIGA	2025	2025	0	AT!H1846
ATIGA	2026	2026	0	AT!I1846
ATIGA	2027	2027	0	AT!J1846
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1876
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1876
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1876
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1876

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1876
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1876
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1878
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1878
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1878
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1878
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1878
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1878
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1880
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1848
AIFTA	30/12/2022	2022	0	AI!F1848
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1848
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1848
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1848
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1848
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1848
VKFTA	2022	2022	0	VK!E1846
VKFTA	2023	2023	0	VK!F1846
VKFTA	2024	2024	0	VK!G1846
VKFTA	2025	2025	0	VK!H1846
VKFTA	2026	2026	0	VK!I1846
VKFTA	2027	2027	0	VK!J1846
VCFTA	2022	2022	5	VC!D1887
VCFTA	2023	2023	5	VC!E1887
VCFTA	2024	2024	5	VC!F1887
VCFTA	2025	2025	5	VC!G1887

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	5	VC!H1887
VCFTA	2027	2027	5	VC!I1887
VN-EAEU	2022	2022	0	EAV!D1886
VN-EAEU	2023	2023	0	EAV!E1886
VN-EAEU	2024	2024	0	EAV!F1886
VN-EAEU	2025	2025	0	EAV!G1886
VN-EAEU	2026	2026	0	EAV!H1886
VN-EAEU	2027	2027	0	EAV!I1886
AHKFTA	2022	2022	0	AKH!D1892
AHKFTA	2023	2023	0	AKH!E1892
AHKFTA	2024	2024	0	AKH!F1892
AHKFTA	2025	2025	0	AKH!G1892
AHKFTA	2026	2026	0	AKH!H1892
AHKFTA	2027	2027	0	AKH!I1892
EVFTA	2022	2022	3,1	EV-NK!D1849
EVFTA	2023	2023	2,5	EV-NK!E1849
EVFTA	2024	2024	1,8	EV-NK!F1849
EVFTA	2025	2025	1,2	EV-NK!G1849
EVFTA	2026	2026	0,6	EV-NK!H1849
EVFTA	2027	2027	0	EV-NK!I1849
UKVFTA	2022	2022	3,1	UKV!D1851
UKVFTA	2023	2023	2,5	UKV!E1851
UKVFTA	2024	2024	1,8	UKV!F1851
UKVFTA	2025	2025	1,2	UKV!G1851
UKVFTA	2026	2026	0,6	UKV!H1851
UKVFTA	2027	2027	0	UKV!I1851

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1849
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1849
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1849
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1849
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1849
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1849
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1849
RCEP A	2022	2022	0	RCEPT-A!D1878
RCEP A	2023	2023	0	RCEPT-A!E1878
RCEP A	2024	2024	0	RCEPT-A!F1878
RCEP A	2025	2025	0	RCEPT-A!G1878
RCEP A	2026	2026	0	RCEPT-A!H1878
RCEP A	2027	2027	0	RCEPT-A!I1878
RCEP B	2022	2022	0	B!D1878
RCEP B	2023	2023	0	B!E1878
RCEP B	2024	2024	0	B!F1878
RCEP B	2025	2025	0	B!G1878
RCEP B	2026	2026	0	B!H1878
RCEP B	2027	2027	0	B!I1878
RCEP C	2022	2022	0	C!D1878
RCEP C	2023	2023	0	C!E1878
RCEP C	2024	2024	0	C!F1878
RCEP C	2025	2025	0	C!G1878
RCEP C	2026	2026	0	C!H1878
RCEP C	2027	2027	0	C!I1878
RCEP D	2022	2022	0	D!D1878

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E1878
RCEP D	2024	2024	0	D!F1878
RCEP D	2025	2025	0	D!G1878
RCEP D	2026	2026	0	D!H1878
RCEP D	2027	2027	0	D!I1878
RCEP E	2022	2022	0	E!D1881
RCEP E	2023	2023	0	E!E1881
RCEP E	2024	2024	0	E!F1881
RCEP E	2025	2025	0	E!G1881
RCEP E	2026	2026	0	E!H1881
RCEP E	2027	2027	0	E!I1881
RCEP F	2022	2022	0	F!D1878
RCEP F	2023	2023	0	F!E1878
RCEP F	2024	2024	0	F!F1878
RCEP F	2025	2025	0	F!G1878
RCEP F	2026	2026	0	F!H1878
RCEP F	2027	2027	0	F!I1878
VIFTA	2024	2024	6.7	VI!F1744
VIFTA	2025	2025	3.3	VI!G1744
VIFTA	2026	2026	0	VI!H1744
VIFTA	2027	2027	0	VI!I1744

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrumento citado en la fuente; vigencia no verificada
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1504.20 has 2 lines; 1504.20.90 is distinguished from its siblings by: Other.	1504.20.10 Solid fractions	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	No verificado – requiere comprobación
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 1504.20.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 1504.20.90 was checked against BT2026 (cell BT2026!N1883), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida

NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)
Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)
Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.